

## **SPECIAL REVENUE FUNDS**

### **ROAD FUND**

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

### **HCD FUND**

THE HOUSING AND COMMUNITY DEVELOPMENT FUND WAS ESTABLISHED TO RECEIVE FEDERAL COMMUNITY DEVELOPMENT BLOCK GRANTS AS WELL AS STATE GRANTS. EXPENDITURES ARE FOR SPECIAL PROJECTS RELATED TO VARIOUS HOUSING PROGRAMS WITHIN THE COUNTY.

### **AIR POLLUTION DISTRICT FUND**

THIS FUND WAS ESTABLISHED TO PROVIDE FOR CONTROL OF AIR POLLUTION FROM MOTOR VEHICLES AND OTHER SOURCES IN ORDER TO ATTAIN HEALTH BASED AIR QUALITY STANDARDS. REVENUE SOURCES INCLUDE LICENSE AND PERMIT FEES, FINES, STATE AND FEDERAL FUNDS, CHARGES TO PROPERTY OWNERS AND VEHICLE REGISTRATION FEES.

### **LIGHTING DISTRICT FUND**

THIS FUND WAS ESTABLISHED TO PROVIDE STREET AND ROAD LIGHTING SERVICES TO SPECIFIC AREAS OF THE COUNTY. REVENUE SOURCES INCLUDE AD VALOREM TAXES, BENEFIT FEES, STATE FUNDING AND CHARGES TO PROPERTY OWNERS.

### **COUNTY LIBRARY FUND**

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES, 2 BOOKMOBILES AND 1 ADULT LITERACY SITE. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

### **ASSET FORFEITURE PROGRAM FUND**

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

### **INMATE WELFARE PROGRAM FUND**

THIS FUND WAS ESTABLISHED TO RECEIVE TELEPHONE AND OTHER VENDING COMMISSIONS AND PROFITS FROM STORES OPERATED IN CONNECTION WITH THE COUNTY JAIL AND PROBATION FACILITIES. FUND EXPENDITURES, BY LAW, MUST BE SOLELY FOR THE BENEFIT, EDUCATION AND WELFARE OF CONFINED INMATES.

### **INACTIVE WASTESITES**

THIS FUND WAS ESTABLISHED TO RECEIVE ONE-TIME HOMEOWNER ASSOCIATION DEPOSITS AND RESIDUAL FUNDS FROM THE SALE OF THE COUNTY'S SOLID WASTE SYSTEM. EXPENDITURES INCLUDE REPAIRS, MAINTENANCE AND CARE FOR THE COUNTY'S INACTIVE LANDFILL SITES IN ACCORDANCE WITH ALL APPLICABLE GOVERNMENTAL REGULATIONS, LAWS AND GUIDELINES.

**CABLE TV FUND**

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

**PARK LAND DEDICATION FUND**

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

**NONPROFIT CORPORATION FUND**

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT CERTIFICATES OF PARTICIPATION.

**COUNTY SERVICE AREAS**

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, LIGHTING MAINTENANCE, FIRE PROTECTION OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

**FLOOD CONTROL DISTRICTS FUND**

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. IT IS FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

**HOUSING AUTHORITY FUND**

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

**OTHER SPECIAL DISTRICTS FUNDS**

THESE FUNDS WERE ESTABLISHED TO RECEIVE USER FEES, LAND LEASE REVENUES, FINES AND STATE FUNDING. EXPENDITURES INCLUDE RETRACEMENT OR REMONUMENT SURVEYS, IMPROVEMENTS FOR GRAZING LANDS, WILDLIFE PROPAGATION AND AVIATION PURPOSE CAPITAL IMPROVEMENTS AND REPAIRS.

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 1999

With Comparative Figures for June 30, 1998  
(In Thousands)

STATEMENT 3

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
<b>ASSETS</b>				
Equity in Pooled Cash and Investments	\$ 12,566	3,912	15,935	2,488
Cash with Fiscal Agent			1	
Collections in Transit	1		74	
Imprest Cash	3		1	
Accounts and Notes Receivable	7,927	3,854	377	25
Due from Other Funds	1,789	366	178	31
Advances to Other Funds				
Inventory of Materials and Supplies	1,447		97	
Deposits with Others	610			
Restricted Assets:				
Investments				
Total Assets	\$ 24,343	8,132	16,663	2,544
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 1,593	621	379	1
Accrued Payroll	769		257	
Due to Other Funds	1,204	4,586	105	37
Advances from Other Funds				
Deferred Revenue	77	191	368	
Total Liabilities	3,643	5,398	1,109	38
Fund Balances:				
Reserved for Encumbrances	11,964		8,630	16
Reserved for Loans		2,755		
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies			97	
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	8,736	(21)	6,827	2,490
Total Fund Balances (Statement 3A)	20,700	2,734	15,554	2,506
<b>Total Liabilities and Fund Balances</b>	\$ 24,343	8,132	16,663	2,544

(Cont)

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 1999

With Comparative Figures for June 30, 1998  
(In Thousands)

STATEMENT 3 (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES
<b>ASSETS</b>				
Equity in Pooled Cash and Investments	\$ 3,115	3,058	5,470	3,160
Cash with Fiscal Agent				
Collections in Transit	26	11	6	
Imprest Cash	4		8	
Accounts and Notes Receivable			141	23
Due from Other Funds	94	35	154	40
Advances to Other Funds				
Inventory of Materials and Supplies	72		89	
Deposits with Others				
Restricted Assets:				
Investments				102,771
Total Assets	\$ 3,311	3,104	5,868	105,994
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 475	6	458	681
Accrued Payroll	226			25
Due to Other Funds	265	3	195	102
Advances from Other Funds				
Deferred Revenue				
Total Liabilities	966	9	653	808
Fund Balances:				
Reserved for Encumbrances	560	248	305	
Reserved for Loans				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				105,186
Reserved for Inventory of Materials and Supplies	72		89	
Unreserved:				
Designated for Subsequent Years' Expenditures	87			
Undesignated	1,626	2,847	4,821	
Total Fund Balances (Statement 3A)	2,345	3,095	5,215	105,186
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,311</b>	<b>3,104</b>	<b>5,868</b>	<b>105,994</b>

(Cont)

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 1999

With Comparative Figures for June 30, 1998  
(In Thousands)

STATEMENT 3 (Cont)

	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS
<b>ASSETS</b>				
Equity in Pooled Cash and Investments	\$ 1,211	5,814	18	12,453
Cash with Fiscal Agent			438	
Collections in Transit		2		
Imprest Cash				
Accounts and Notes Receivable				12
Due from Other Funds	15	69		165
Advances to Other Funds				
Inventory of Materials and Supplies				
Deposits with Others				
Restricted Assets:				
Investments				
Total Assets	\$ 1,226	5,885	456	12,630
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 128	79	16	358
Accrued Payroll				4
Due to Other Funds	49	149		801
Advances from Other Funds				504
Deferred Revenue				1,980
Total Liabilities	177	228	16	3,647
Fund Balances:				
Reserved for Encumbrances	22	2,239		704
Reserved for Loans				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	1,027	3,418	440	8,279
Total Fund Balances (Statement 3A)	1,049	5,657	440	8,983
<b>Total Liabilities and Fund Balances</b>	\$ 1,226	5,885	456	12,630

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SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 1999

With Comparative Figures for June 30, 1998  
(In Thousands)

STATEMENT 3 (Cont)

	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS
<b>ASSETS</b>			
Equity in Pooled Cash and Investments	\$ 2,327	13,766	785
Cash with Fiscal Agent			
Collections in Transit			2
Imprest Cash			
Accounts and Notes Receivable		11,109	
Due from Other Funds	35	283	5
Advances to Other Funds	157		
Inventory of Materials and Supplies			
Deposits with Others	54	41	
Restricted Assets:			
Investments			
Total Assets	\$ 2,573	25,199	792
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable		123	1
Accrued Payroll			
Due to Other Funds	81	903	150
Advances from Other Funds			
Deferred Revenue		7,387	
Total Liabilities	81	8,413	151
Fund Balances:			
Reserved for Encumbrances	250		
Reserved for Loans	157	11,099	
Reserved for Deposits with Others	54		
Reserved for Inactive Landfill Maintenance			
Reserved for Inventory of Materials and Supplies			
Unreserved:			
Designated for Subsequent Years' Expenditures			
Undesignated	2,031	5,687	641
Total Fund Balances (Statement 3A)	2,492	16,786	641
<b>Total Liabilities and Fund Balances</b>	\$ 2,573	25,199	792

(Cont)

**SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 1999  
With Comparative Figures for June 30, 1998  
(In Thousands)**

**STATEMENT 3 (Cont)**

	<b>TOTALS</b>	
	1999	1998
<b>ASSETS</b>		
Equity in Pooled Cash and Investments	\$ 86,078	71,637
Cash with Fiscal Agent	439	67
Collections in Transit	122	591
Imprest Cash	16	14
Accounts and Notes Receivable	23,468	21,514
Due from Other Funds	3,259	8,669
Advances to Other Funds	157	157
Inventory of Materials and Supplies	1,705	1,596
Deposits with Others	705	752
Restricted Assets:		
Investments	102,771	103,049
Total Assets	\$ 218,720	208,046
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 4,919	6,926
Accrued Payroll	1,281	1,129
Due to Other Funds	8,630	8,643
Advances from Other Funds	504	675
Deferred Revenue	10,003	1,402
Total Liabilities	25,337	18,775
Fund Balances:		
Reserved for Encumbrances	24,938	22,863
Reserved for Loans	14,011	13,262
Reserved for Deposits with Others	54	54
Reserved for Inactive Landfill Maintenance	105,186	103,049
Reserved for Inventory of Materials and Supplies	258	149
Unreserved:		
Designated for Subsequent Years' Expenditures	87	87
Undesignated	48,849	49,807
Total Fund Balances (Statement 3A)	193,383	189,271
<b>Total Liabilities and Fund Balances</b>	\$ 218,720	208,046
	(Statement 1A)	

**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 1999**  
**With Comparative Figures for Year Ended June 30, 1998**  
**(In Thousands)**

**STATEMENT 3A**

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
<b>Revenues:</b>				
Taxes	\$ 16,123			554
Licenses, Permits and Franchises	61		6,059	
Fines, Forfeitures and Penalties	3		363	
Revenue from Use of Money and Property	1,605		889	152
Aid from Other Governmental Agencies:				
State	40,304		615	10
Federal	6,055	9,529	1,316	
Other	302	2	4,130	
Charges for Current Services	13,050		127	211
Other Revenue	646	93		16
Total Revenues	78,149	9,624	13,499	943
<b>Expenditures:</b>				
Current:				
General				
Public Protection				
Public Ways and Facilities	76,389			950
Health and Sanitation			11,810	
Public Assistance		8,224		
Education				
Recreational and Cultural				
Total Expenditures	76,389	8,224	11,810	950
Excess of Revenues Over (Under) Expenditures	1,760	1,400	1,689	(7)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	6			
Operating Transfers In	73			
Operating Transfers (Out)	(1,375)	(984)	(459)	
Long-Term Debt Proceeds				
Transfers to Escrow Agent				
Total Other Financing Sources (Uses)	(1,296)	(984)	(459)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	464	416	1,230	(7)
<b>Fund Balances - Beginning of Year</b>	20,236	2,318	14,323	2,513
Equity Conveyed To Other Entities				
Residual Equity Transfers In				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			1	
<b>Fund Balances - End of Year (Statement 3)</b>	\$ 20,700	2,734	15,554	2,506

(Cont)



**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 1999**  
**With Comparative Figures for Year Ended June 30, 1998**  
**(In Thousands)**

**STATEMENT 3A (Cont)**

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES	CABLE TV
<b>Revenues:</b>					
Taxes	\$ 7,662				
Licenses, Permits and Franchises					1,582
Fines, Forfeitures and Penalties		658			
Revenue from Use of Money and Property	91	183	4,968	4,649	67
Aid from Other Governmental Agencies:					
State	1,383			204	
Federal	4				
Other				6	
Charges for Current Services	565		366	1,306	
Other Revenue	294	33	7	101	4
Total Revenues	9,999	874	5,341	6,266	1,653
<b>Expenditures:</b>					
Current:					
General					1,582
Public Protection		641	2,667	5,612	
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Education	11,066				
Recreational and Cultural					
Total Expenditures	11,066	641	2,667	5,612	1,582
Excess of Revenues Over (Under) Expenditures	(1,067)	233	2,674	654	71
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers In	3,039		450		50
Operating Transfers (Out)	(325)	(88)	(1,316)	(42)	(58)
Long-Term Debt Proceeds					
Transfers to Escrow Agent					
Total Other Financing Sources (Uses)	2,714	(88)	(866)	(42)	(8)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,647	145	1,808	612	63
<b>Fund Balances - Beginning of Year</b>	679	2,950	3,319	104,574	986
Equity Conveyed To Other Entities					
Residual Equity Transfers In					
Increase (Decrease) in:					
Reserve for Inventory of Materials and Supplies	19		88		
<b>Fund Balances - End of Year (Statement 3)</b>	\$ 2,345	3,095	5,215	105,186	1,049

(Cont)

**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 1999**  
**With Comparative Figures for Year Ended June 30, 1998**  
**(In Thousands)**

**STATEMENT 3A (Cont)**

	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
<b>Revenues:</b>				
Taxes	\$		1,629	1,736
Licenses, Permits and Franchises	1,306			
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	407	37	681	140
Aid from Other Governmental Agencies:				
State			35	33
Federal			23	1
Other		209	866	
Charges for Current Services			4,138	12
Other Revenue			29	
Total Revenues	1,713	246	7,401	1,922
<b>Expenditures:</b>				
Current:				
General		1,316		
Public Protection			1,265	1,580
Public Ways and Facilities			714	
Health and Sanitation			3,064	
Public Assistance				
Education				
Recreational and Cultural	1,453		1,291	
Total Expenditures	1,453	1,316	6,334	1,580
Excess of Revenues Over (Under) Expenditures	260	(1,070)	1,067	342
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				
Operating Transfers In		40,303		
Operating Transfers (Out)	(1,186)	(40,191)	(1,028)	
Long-Term Debt Proceeds		1,283		
Transfers to Escrow Agent				
Total Other Financing Sources (Uses)	(1,186)	1,395	(1,028)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(926)	325	39	342
<b>Fund Balances - Beginning of Year</b>	6,583	115	9,575	2,150
Equity Conveyed To Other Entities			(631)	
Residual Equity Transfers In				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies				
<b>Fund Balances - End of Year (Statement 3)</b>	\$ 5,657	440	8,983	2,492

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended June 30, 1999  
With Comparative Figures for Year Ended June 30, 1998  
(In Thousands)**

**STATEMENT 3A (Cont)**

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	<u>TOTALS</u>	
			1999	1998
<b>Revenues:</b>				
Taxes	\$		27,704	20,330
Licenses, Permits and Franchises			9,008	7,278
Fines, Forfeitures and Penalties		24	1,048	1,058
Revenue from Use of Money and Property	659	20	14,548	12,792
Aid from Other Governmental Agencies:				
State			42,584	56,275
Federal	43,859	2	60,789	58,254
Other	2,474		7,989	9,606
Charges for Current Services		143	19,918	20,468
Other Revenue	494		1,717	1,782
Total Revenues	47,486	189	185,305	187,843
<b>Expenditures:</b>				
Current:				
General			2,898	3,434
Public Protection			11,765	8,722
Public Ways and Facilities		110	78,163	65,051
Health and Sanitation			14,874	13,504
Public Assistance	49,596		57,820	57,231
Education			11,066	9,827
Recreational and Cultural			2,744	1,215
Total Expenditures	49,596	110	179,330	158,984
Excess of Revenues Over (Under) Expenditures	(2,110)	79	5,975	28,859
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets			6	8
Operating Transfers In	984		44,899	37,670
Operating Transfers (Out)	(404)	(72)	(47,528)	(58,972)
Long-Term Debt Proceeds			1,283	1,814
Transfers to Escrow Agent				(2,384)
Total Other Financing Sources (Uses)	580	(72)	(1,340)	(21,864)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(1,530)	7	4,635	6,995
<b>Fund Balances - Beginning of Year</b>	18,316	634	189,271	79,216
Equity Conveyed To Other Entities			(631)	
Residual Equity Transfers In				103,148
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			108	(88)
<b>Fund Balances - End of Year (Statement 3)</b>	\$ 16,786	641	193,383	189,271

**SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3B**

	<u>ROAD</u>		<u>HCD</u>	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>				
Taxes	\$ 16,123	22,653		
Licenses, Permits and Franchises	61	70		
Fines, Forfeitures and Penalties	3	11		
Revenue from Use of Money and Property	1,339	1,153		
Aid from Other Governmental Agencies:				
State	40,304	37,537		
Federal	6,055	7,958	9,529	29,321
Other	302		2	115
Charges for Current Services	13,050	13,922		
Other Revenue	646	120	106	285
Total Revenues	77,883	83,424	9,637	29,721
<b>Expenditures:</b>				
Current:				
General				
Public Protection				
Public Ways and Facilities	88,343	128,817		
Health and Sanitation				
Public Assistance			8,224	24,687
Education				
Recreational and Cultural				
Total Expenditures	88,343	128,817	8,224	24,687
Excess of Revenues Over (Under) Expenditures	(10,460)	(45,393)	1,413	5,034
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	6			
Operating Transfers In	73	445		
Operating Transfers (Out)	(1,385)	(1,385)	(984)	(5,034)
Encumbrances, Beginning of Year	10,333	10,333		
Total Other Financing Sources (Uses)	9,027	9,393	(984)	(5,034)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ (1,433)	(36,000)	429	

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**SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3B (Cont)**

	<b>AIR POLLUTION</b>		<b>LIGHTING DISTRICT</b>	
	<b>Actual on Budgetary Basis</b>	<b>Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Budget</b>
<b>Revenues:</b>				
Taxes	\$		554	595
Licenses, Permits and Franchises	6,059	6,044		
Fines, Forfeitures and Penalties	363	200		
Revenue from Use of Money and Property	630	70	105	47
Aid from Other Governmental Agencies:				
State	615	715	10	20
Federal	1,316	1,245		
Other	4,130	4,349		
Charges for Current Services	127	183	211	206
Other Revenue		1	16	
Total Revenues	13,240	12,807	896	868
<b>Expenditures:</b>				
Current:				
General				
Public Protection				
Public Ways and Facilities			966	1,393
Health and Sanitation	20,440	21,846		
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	20,440	21,846	966	1,393
Excess of Revenues Over (Under) Expenditures	(7,200)	(9,039)	(70)	(525)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(459)	(459)		
Encumbrances, Beginning of Year	8,816	8,816	18	18
Total Other Financing Sources (Uses)	8,357	8,357	18	18
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 1,157	(682)	(52)	(507)

(Cont)

**SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3B (Cont)**

	COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>				
Taxes	\$ 7,662	7,311		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			658	883
Revenue from Use of Money and Property	82	38	128	
Aid from Other Governmental Agencies:				
State	1,383	804		
Federal	4	2		
Other				
Charges for Current Services	565	641		
Other Revenue	294	432	33	
Total Revenues	9,990	9,228	819	883
<b>Expenditures:</b>				
Current:				
General				
Public Protection			689	1,055
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education	11,344	11,955		
Recreational and Cultural				
Total Expenditures	11,344	11,955	689	1,055
Excess of Revenues Over (Under) Expenditures	(1,354)	(2,727)	130	(172)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				
Operating Transfers In	3,039	3,070		
Operating Transfers (Out)	(607)	(607)	(288)	(523)
Encumbrances, Beginning of Year	27	27	129	129
Total Other Financing Sources (Uses)	2,459	2,490	(159)	(394)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 1,105	(237)	(29)	(566)

(Cont)

**SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3B (Cont)**

	INMATE WELFARE PROGRAM		INACTIVE WASTESITES		CABLE TV	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>						
Taxes	\$					
Licenses, Permits and Franchises					1,582	1,592
Fines, Forfeitures and Penalties						
Revenue from Use of Money and Property	4,910	3,033	5,174	60	47	
Aid from Other Governmental Agencies:						
State			204	150		
Federal						
Other			6			
Charges for Current Services	366	400	1,306	6,973		
Other Revenue	7	350	101	100	4	
Total Revenues	5,283	3,783	6,791	7,283	1,633	1,592
<b>Expenditures:</b>						
Current:						
General					1,604	2,103
Public Protection	2,971	3,159	5,612	7,452		
Public Ways and Facilities						
Health and Sanitation						
Public Assistance						
Education						
Recreational and Cultural						
Total Expenditures	2,971	3,159	5,612	7,452	1,604	2,103
Excess of Revenues Over (Under) Expenditures	2,312	624	1,179	(169)	29	(511)
<b>Other Financing Sources (Uses):</b>						
Sale of Fixed Assets						
Operating Transfers In	450	450			50	146
Operating Transfers (Out)	(1,317)	(1,361)	(42)	(116)	(58)	(58)
Encumbrances, Beginning of Year	278	278			136	136
Total Other Financing Sources (Uses)	(589)	(633)	(42)	(116)	128	224
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 1,723	(9)	1,137	(285)	157	(287)

(Cont)

**SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3B (Cont)**

	PARK LAND DEDICATION		COUNTY SERVICE AREAS	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>				
Taxes	\$		1,629	1,576
Licenses, Permits and Franchises	1,306	662		
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	274	230	478	63
Aid from Other Governmental Agencies:				
State			35	15
Federal			23	
Other			866	37
Charges for Current Services			4,138	10,730
Other Revenue			29	
Total Revenues	1,580	892	7,198	12,421
<b>Expenditures:</b>				
Current:				
General				
Public Protection			1,272	8,589
Public Ways and Facilities			753	1,418
Health and Sanitation			3,651	3,787
Public Assistance				
Education				
Recreational and Cultural	2,715	5,944	1,362	1,711
Total Expenditures	2,715	5,944	7,038	15,505
Excess of Revenues Over (Under) Expenditures	(1,135)	(5,052)	160	(3,084)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				36
Operating Transfers In				
Operating Transfers (Out)	(2,163)	(2,163)	(1,028)	(1,063)
Encumbrances, Beginning of Year	2,250	2,250	656	656
Total Other Financing Sources (Uses)	87	87	(372)	(371)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ (1,048)	(4,965)	(212)	(3,455)

(Cont)



**SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3B (Cont)**

	FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>				
Taxes	\$ 1,736	1,495		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	98	70	525	
Aid from Other Governmental Agencies:				
State	33			
Federal	1		43,859	53,722
Other		505	2,474	381
Charges for Current Services	12	65		
Other Revenue			494	1,236
Total Revenues	1,880	2,135	47,352	55,339
<b>Expenditures:</b>				
Current:				
General				
Public Protection	1,830	3,000		
Public Ways and Facilities				
Health and Sanitation				
Public Assistance			49,596	58,467
Education				
Recreational and Cultural				
Total Expenditures	1,830	3,000	49,596	58,467
Excess of Revenues Over (Under) Expenditures	50	(865)	(2,244)	(3,128)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				
Operating Transfers In			984	2,818
Operating Transfers (Out)			(404)	(405)
Encumbrances, Beginning of Year	200	200		
Total Other Financing Sources (Uses)	200	200	580	2,413
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 250	(665)	(1,664)	(715)

(Cont)

**SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3B (Cont)**

	OTHER SPECIAL DISTRICTS		TOTALS		
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$		27,704	33,630	(5,926)
Licenses, Permits and Franchises			9,008	8,368	640
Fines, Forfeitures and Penalties	24	16	1,048	1,110	(62)
Revenue from Use of Money and Property	9		13,799	4,764	9,035
Aid from Other Governmental Agencies:					
State			42,584	39,241	3,343
Federal	2	140	60,789	92,388	(31,599)
Other			7,780	5,387	2,393
Charges for Current Services	143	100	19,918	33,220	(13,302)
Other Revenue			1,730	2,524	(794)
Total Revenues	178	256	184,360	220,632	(36,272)
<b>Expenditures:</b>					
Current:					
General			1,604	2,103	499
Public Protection			12,374	23,255	10,881
Public Ways and Facilities	110	290	90,172	131,918	41,746
Health and Sanitation			24,091	25,633	1,542
Public Assistance			57,820	83,154	25,334
Education			11,344	11,955	611
Recreational and Cultural			4,077	7,655	3,578
Total Expenditures	110	290	201,482	285,673	84,191
Excess of Revenues Over (Under) Expenditures	68	(34)	(17,122)	(65,041)	47,919
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets			6	36	(30)
Operating Transfers In			4,596	6,929	(2,333)
Operating Transfers (Out)	(72)	(100)	(8,807)	(13,274)	4,467
Encumbrances, Beginning of Year	20	20	22,863	22,863	
Total Other Financing Sources (Uses)	(52)	(80)	18,658	16,554	2,104
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 16	(114)	1,536	(48,487)	50,023

(Cont)

**ROAD FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3C**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 16,123		16,123	22,653	(6,530)
Licenses, Permits and Franchises	61		61	70	(9)
Fines, Forfeitures and Penalties	3		3	11	(8)
Revenue from Use of Money and Property	1,605	(266)	1,339	1,153	186
Aid from Other Governmental Agencies:					
State	40,304		40,304	37,537	2,767
Federal	6,055		6,055	7,958	(1,903)
Other	302		302		302
Charges for Current Services	13,050		13,050	13,922	(872)
Other Revenue	646		646	120	526
Total Revenues	78,149	(266)	77,883	83,424	(5,541)
<b>Expenditures:</b>					
Public Ways and Facilities:					
Public Ways:					
Salaries and Employee Benefits	23,640		23,640	25,187	1,547
Services and Supplies	51,878	28,268	80,146	98,180	18,034
Other Charges	796	82	878	5,019	4,141
Fixed Assets	75		75	431	356
Expenditure Transfers		(16,396)	(16,396)		16,396
Total Expenditures	76,389	11,954	88,343	128,817	40,474
Excess of Revenues Over (Under) Expenditures	1,760	(12,220)	(10,460)	(45,393)	34,933
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets	6		6		6
Operating Transfers In	73		73	445	(372)
Operating Transfers (Out)	(1,375)	(10)	(1,385)	(1,385)	
Encumbrances, Beginning of Year		10,333	10,333	10,333	
Total Other Financing Sources (Uses)	(1,296)	10,323	9,027	9,393	(366)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 464	(1,897)	(1,433)	(36,000)	34,567

(Cont)

HCD  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Aid from Other Governmental Agencies:					
Federal	\$ 9,529		9,529	29,321	(19,792)
Other	2		2	115	(113)
Other Revenue	93	13	106	285	(179)
Total Revenues	9,624	13	9,637	29,721	(20,084)
<b>Expenditures:</b>					
Public Assistance:					
Services and Supplies	7,201	3,659	10,860	20,171	9,311
Other Charges	1,023	2,491	3,514	4,516	1,002
Expenditure transfers		(6,150)	(6,150)		6,150
Total Expenditures	8,224		8,224	24,687	16,463
Excess of Revenues Over (Under) Expenditures	1,400	13	1,413	5,034	(3,621)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(984)		(984)	(5,034)	4,050
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(984)		(984)	(5,034)	4,050
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 416	13	429		429

(Cont)

**AIR POLLUTION**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Licenses, Permits and Franchises	\$ 6,059		6,059	6,044	15
Fines, Forfeitures and Penalties	363		363	200	163
Revenue from Use of Money and Property	889	(259)	630	70	560
Aid from Other Governmental Agencies:					
State	615		615	715	(100)
Federal	1,316		1,316	1,245	71
Other	4,130		4,130	4,349	(219)
Charges for Current Services	127		127	183	(56)
Other Revenue				1	(1)
Total Revenues	13,499	(259)	13,240	12,807	433
<b>Expenditures:</b>					
Health and Sanitation:					
Health:					
Salaries and Employee Benefits	7,556		7,556	8,180	624
Services and Supplies	1,575	254	1,829	2,372	543
Other Charges	2,496	8,426	10,922	11,023	101
Fixed Assets	183	20	203	271	68
Expenditure Transfers		(70)	(70)		70
Total Expenditures	11,810	8,630	20,440	21,846	1,406
Excess of Revenues Over (Under) Expenditures	1,689	(8,889)	(7,200)	(9,039)	1,839
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(459)		(459)	(459)	
Encumbrances, Beginning of Year		8,816	8,816	8,816	
Total Other Financing Sources (Uses)	(459)	8,816	8,357	8,357	
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 1,230	(73)	1,157	(682)	1,839

(Cont)

**LIGHTING DISTRICT**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 554		554	595	(41)
Revenue from Use of Money and Property	152	(47)	105	47	58
Aid from Other Governmental Agencies:					
State	10		10	20	(10)
Charges for Current Services	211		211	206	5
Other Revenue	16		16		16
Total Revenues	943	(47)	896	868	28
<b>Expenditures:</b>					
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	950	16	966	1,375	409
Management Reserves				18	18
Total Expenditures	950	16	966	1,393	427
Excess of Revenues Over (Under) Expenditures	(7)	(63)	(70)	(525)	(455)
<b>Other Financing Sources (Uses):</b>					
Encumbrances, Beginning of Year		18	18	18	
Total Other Financing Sources (Uses)		18	18	18	
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ (7)	(45)	(52)	(507)	455

(Cont)

**COUNTY LIBRARY FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 7,662		7,662	7,311	351
Revenue from Use of Money and Property	91	(9)	82	38	44
Aid from Other Governmental Agencies:					
State	1,383		1,383	804	579
Federal	4		4	2	2
Charges for Current Services	565		565	641	(76)
Other Revenue	294		294	432	(138)
Total Revenues	9,999	(9)	9,990	9,228	762
<b>Expenditures:</b>					
Education:					
Library Services:					
Salaries and Employee Benefits	6,336		6,336	6,788	452
Services and Supplies	4,371	278	4,649	4,792	143
Other Charges	359		359	375	16
Total Expenditures	11,066	278	11,344	11,955	611
Excess of Revenues Over (Under) Expenditures	(1,067)	(287)	(1,354)	(2,727)	1,373
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	3,039		3,039	3,070	(31)
Operating Transfers (Out)	(325)	(282)	(607)	(607)	
Encumbrances, Beginning of Year		27	27	27	
Total Other Financing Sources (Uses)	2,714	(255)	2,459	2,490	(31)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 1,647</b>	<b>(542)</b>	<b>1,105</b>	<b>(237)</b>	<b>1,342</b>

(Cont)

ASSET FORFEITURE PROGRAM FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Fines, Forfeitures and Penalties	\$ 658		658	883	(225)
Revenue from Use of Money and Property	183	(55)	128		128
Other Revenue	33		33		33
Total Revenues	874	(55)	819	883	(64)
<b>Expenditures:</b>					
Public Protection:					
Other Protection:					
Services and Supplies	349	11	360	640	280
Fixed Assets	292	37	329	415	86
Total Expenditures	641	48	689	1,055	366
Excess of Revenues Over (Under) Expenditures	233	(103)	130	(172)	302
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(88)	(200)	(288)	(523)	235
Encumbrances, Beginning of Year		129	129	129	
Total Other Financing Sources (Uses)	(88)	(71)	(159)	(394)	235
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 145	(174)	(29)	(566)	537

(Cont)



**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**INMATE WELFARE PROGRAM FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Revenue from Use of Money and Property	\$ 4,968	(58)	4,910	3,033	1,877
Charges for Current Services	366		366	400	(34)
Other Revenue	7		7	350	(343)
Total Revenues	5,341	(58)	5,283	3,783	1,500
<b>Expenditures:</b>					
Public Protection:					
Police Protection:					
Services and Supplies	2,418	151	2,569	2,699	130
Other Charges	59		59	65	6
Fixed Assets	190	153	343	395	52
Total Expenditures	2,667	304	2,971	3,159	188
Excess of Revenues Over (Under) Expenditures	2,674	(362)	2,312	624	1,688
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	450		450	450	
Operating Transfers (Out)	(1,316)	(1)	(1,317)	(1,361)	44
Encumbrances, Beginning of Year		278	278	278	
Total Other Financing Sources (Uses)	(866)	277	(589)	(633)	44
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 1,808	(85)	1,723	(9)	1,732

(Cont)

**INACTIVE WASTESITES  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Revenue from Use of Money and Property	\$ 4,649	525	5,174	60	5,114
Aid from Other Governmental Agencies:					
State	204		204	150	54
Other	6		6		6
Charges for Current Services	1,306		1,306	6,973	(5,667)
Other Revenue	101		101	100	1
Total Revenues	6,266	525	6,791	7,283	(492)
<b>Expenditures:</b>					
Public Protection:					
Salaries and Employee Benefits	715		715	817	102
Services and Supplies	4,753	616	5,369	6,491	1,122
Other Charges	144		144	144	
Expenditure Transfers		(616)	(616)		616
Total Expenditures	5,612		5,612	7,452	1,840
Excess of Revenues Over (Under) Expenditures	654	525	1,179	(169)	1,348
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(42)		(42)	(116)	74
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(42)		(42)	(116)	74
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 612	525	1,137	(285)	1,422

(Cont)

**CABLE TV FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 1999**  
**(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Licenses, Permits and Franchises	\$ 1,582		1,582	1,592	(10)
Revenue from Use of Money and Property	67	(20)	47		47
Other Revenue	4		4		4
Total Revenues	1,653	(20)	1,633	1,592	41
<b>Expenditures:</b>					
General:					
Communication:					
Salaries and Employee Benefits	1,059		1,059	1,235	176
Services and Supplies	420	22	442	590	148
Other Charges	18		18	68	50
Fixed Assets	85		85	186	101
Management Reserves				24	24
Total Expenditures	1,582	22	1,604	2,103	499
Excess of Revenues Over (Under) Expenditures	71	(42)	29	(511)	540
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	50		50	146	(96)
Operating Transfers (Out)	(58)		(58)	(58)	
Encumbrances, Beginning of Year		136	136	136	
Total Other Financing Sources (Uses)	(8)	136	128	224	(96)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 63	94	157	(287)	444

(Cont)

**PARK LAND DEDICATION FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Licenses, Permits and Franchises	\$ 1,306		1,306	662	644
Revenue from Use of Money and Property	407	(133)	274	230	44
Total Revenues	1,713	(133)	1,580	892	688
<b>Expenditures:</b>					
Recreational and Cultural Services:					
Recreational Facilities:					
Other Charges	1,453	1,262	2,715	5,944	3,229
Excess of Revenues Over (Under) Expenditures	260	(1,395)	(1,135)	(5,052)	3,917
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(1,186)	(977)	(2,163)	(2,163)	
Encumbrances, Beginning of Year		2,250	2,250	2,250	
Total Other Financing Sources (Uses)	(1,186)	1,273	87	87	
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (926)</b>	<b>(122)</b>	<b>(1,048)</b>	<b>(4,965)</b>	<b>3,917</b>

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COUNTY SERVICE AREAS FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 1,629		1,629	1,576	53
Revenue from Use of Money and Property	681	(203)	478	63	415
Aid from Other Governmental Agencies:					
State	35		35	15	20
Federal	23		23		23
Other	866		866	37	829
Charges for Current Services	4,138		4,138	10,730	(6,592)
Other Revenue	29		29		29
Total Revenues	7,401	(203)	7,198	12,421	(5,223)
<b>Expenditures:</b>					
Public Protection:					
Fire Protection:					
Services and Supplies	513	7	520	3,435	2,915
Other Charges	728		728	5,108	4,380
Fixed Assets	24		24	46	22
Total Public Protection	1,265	7	1,272	8,589	7,317
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	684	39	723	1,385	662
Other Charges	30		30	33	3
Total Public Ways and Facilities	714	39	753	1,418	665
Health and Sanitation:					
Hospital Care:					
Services and Supplies	3,064	587	3,651	3,787	136
Recreational and Cultural:					
Recreation Facilities:					
Salaries and Employee Benefits	90		90	184	94
Services and Supplies	1,190	71	1,261	1,451	190
Other Charges				42	42
Fixed Assets	11		11	34	23
Total Recreational and Cultural	1,291	71	1,362	1,711	349
Total Expenditures	6,334	704	7,038	15,505	8,467
Excess of Revenues Over (Under) Expenditures	1,067	(907)	160	(3,084)	3,244
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets				36	(36)
Operating Transfers (Out)	(1,028)		(1,028)	(1,063)	35
Encumbrances, Beginning of Year		656	656	656	
Total Other Financing Sources (Uses)	(1,028)	656	(372)	(371)	(1)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 39	(251)	(212)	(3,455)	3,243

(Cont)

**FLOOD CONTROL DISTRICTS FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 3C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 1,736		1,736	1,495	241
Revenue from Use of Money and Property	140	(42)	98	70	28
Aid from Other Governmental Agencies:					
State	33		33		33
Federal	1		1		1
Other				505	(505)
Charges for Current Services	12		12	65	(53)
Total Revenues	1,922	(42)	1,880	2,135	(255)
<b>Expenditures:</b>					
Public Protection:					
Flood Control:					
Services and Supplies	1,580	250	1,830	3,000	1,170
Excess of Revenues Over (Under) Expenditures	342	(292)	50	(865)	915
<b>Other Financing Sources (Uses):</b>					
Encumbrances, Beginning of Year		200	200	200	
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 342	(92)	250	(665)	915

(Cont)

HOUSING AUTHORITY FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Revenue from Use of Money and Property	\$ 659	(134)	525		525
Aid from Other Governmental Agencies:					
Federal	43,859		43,859	53,722	(9,863)
Other	2,474		2,474	381	2,093
Other Revenue	494		494	1,236	(742)
Total Revenues	47,486	(134)	47,352	55,339	(7,987)
<b>Expenditures:</b>					
Public Assistance:					
Services and Supplies	49,551	400	49,951	55,059	5,108
Other Charges	45	240	285	3,208	2,923
Fixed Assets				200	200
Expenditure Transfer		(640)	(640)		640
Total Expenditures	49,596		49,596	58,467	8,871
Excess of Revenues Over (Under) Expenditures	(2,110)	(134)	(2,244)	(3,128)	884
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	984		984	2,818	(1,834)
Operating Transfers (Out)	(404)		(404)	(405)	1
Total Other Financing Sources (Uses)	580		580	2,413	(1,833)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ (1,530)	(134)	(1,664)	(715)	(949)

(Cont)

OTHER SPECIAL DISTRICTS FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 1999  
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Fines, Forfeitures and Penalties	\$ 24		24	16	8
Revenue from Use of Money and Property	20	(11)	9		9
Aid from Other Governmental Agencies:					
State					
Federal	2		2	140	(138)
Other					
Charges for Current Services	143		143	100	43
Other Revenue					
Total Revenues	189	(11)	178	256	(78)
<b>Expenditures:</b>					
Public Ways and Facilities:					
Transportation Terminals/Facilities:					
Services and Supplies	76		76	254	178
Other Charges	34		34	36	2
Total Public Ways and Facilities	110		110	290	180
Excess of Revenues Over (Under) Expenditures	79	(11)	68	(34)	102
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(72)		(72)	(100)	28
Encumbrances, Beginning of Year		20	20	20	
Total Other Financing Sources (Uses)	(72)	20	(52)	(80)	28
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ 7	9	16	(114)	130